

FYE 2009 Review - Annual Financial Report

School District: Jefferson County
 Audit Firm Name: Strothman and Company
 Date: 2/1/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	448,274,788.48	451,710,079.56	-3,435,291.08	454,763,234.00	-3,053,154.44	Audit amount includes Federal receipts (object 4100) \$3,616 and transfer in (object 5220) \$3,049,538.53.
Revenue (State) - 3900 (On-Behalf Payments)	0.00	133,527,866.96	-133,527,866.96	0.00	133,527,866.96	
Revenue (State) - 3XXX (Not 3900)	263,331,258.43	263,331,258.43	0.00	396,859,125.00	-133,527,866.57	
Revenue (Federal) - 4XXX	3,616.00	3,616.00	0.00	0.00	3,616.00	Audit included above in Local Revenue
Total Revenues	711,609,662.91	848,572,820.95	-136,963,158.04	851,622,359.00	-3,049,538.05	This difference is offset by transfers in below.
Expenditures-Not including Transfers Out or On Behalf	687,856,011.64	689,834,687.01	-1,978,675.37	823,362,554.00	-133,527,866.99	
Expenditures-On Behalf	0.00	133,527,866.96	-133,527,866.96	0.00	133,527,866.96	
Total Expenditures	687,856,011.64	823,362,553.97	-135,506,542.33	823,362,554.00	-0.03	
Excess (Deficiency) of Revenues Over Expenditures	23,753,651.27	25,210,266.98	-1,456,615.71	28,259,805.00	-3,049,538.02	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	3,049,538.53	3,049,538.53	0.00	0.00	3,049,538.53	This difference is offset by Local Revenue above..
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	1,352,371.11	4,193,471.11	-2,841,100.00	4,193,471.00	0.11	
Total Other Financing Sources, Uses and Transfers	1,697,167.42	-1,143,932.58	2,841,100.00	-4,193,471.00	3,049,538.42	
Net Change in Fund Balance	25,450,818.69	24,066,334.40	1,384,484.29	24,066,334.00	0.40	
Beginning Fund Balance - July 1	105,097,012.70	105,097,012.70	0.00	105,097,013.00	-0.30	
Ending Balance - June 30	130,547,831.39	129,163,347.10	1,384,484.29	129,163,347.00	0.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	133,527,866.96	-133,527,866.96	0.00	133,527,866.96	On behalf payments are not reported separately in the audit report.
On-Behalf Expenditures by Fund	0.00	133,527,866.96	-133,527,866.96	0.00	133,527,866.96	On behalf payments are not reported separately in the audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	17,749,715.31	19,560,983.34	-1,811,268.03	64,220.00	19,496,763.34	Classification difference between the auditor and the district. In Federal Revenue.
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	40,204,108.09	37,468,647.47	2,735,460.62	37,468,647.00	0.47	
Revenue (Federal) – 4XXX	97,814,020.01	90,912,231.26	6,901,788.75	110,408,995.00	-19,496,763.74	Classification difference between the auditor and the district. In Federal Revenue.
Total Revenues	155,767,843.41	147,941,862.07	7,825,981.34	147,941,862.00	0.07	
Expenditures-Not including Transfers Out and not 0280	140,206,527.84	144,728,923.59	-4,522,395.75	147,778,461.00	-3,049,537.41	Classification difference between the auditor and the district in transfers out.
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	140,206,527.84	144,728,923.59	-4,522,395.75	147,778,461.00	-3,049,537.41	
Excess (Deficiency) of Revenues Over Expenditures	15,561,315.57	3,212,938.48	12,348,377.09	163,401.00	3,049,537.48	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	1,282,942.49	1,282,942.49	0.00	1,282,942.00	0.49	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	4,474,740.01	4,495,880.97	-21,140.96	1,446,343.00	3,049,537.97	Classification difference between the auditor and the district in transfers out.
Total Other Financing Sources, Uses and Transfers	-3,191,797.52	-3,212,938.48	21,140.96	-163,401.00	-3,049,537.48	
Net Change in Fund Balance	12,369,518.05	0.00	12,369,518.05	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	12,369,518.05	0.00	12,369,518.05	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 310 (Capital Outlay) (310)					
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	8,445,204.00	8,445,204.00	0.00	8,445,204.00	0.00
Total Revenues	8,445,204.00	8,445,204.00	0.00	8,445,204.00	0.00
Expenditures-Not including Transfers Out	5,589,574.13	5,701,311.79	-111,737.66	5,701,312.00	-0.21
Total Expenditures	5,589,574.13	5,701,311.79	-111,737.66	5,701,312.00	-0.21
Excess (Deficiency) of Revenues Over Expenditures	2,855,629.87	2,743,892.21	111,737.66	2,743,892.00	0.21
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	2,948,974.91	2,743,892.21	205,082.70	2,743,892.00	0.21
Total Other Financing Sources, Uses and Transfers	-2,948,974.91	-2,743,892.21	-205,082.70	-2,743,892.00	-0.21
Net Change in Fund Balance	-93,345.04	0.00	-93,345.04	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	-93,345.04	0.00	-93,345.04	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 320 (Building) (320)					
Revenue (Local) - 1XXX	33,574,912.40	33,574,912.40	0.00	33,574,912.00	0.40
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	33,574,912.40	33,574,912.40	0.00	33,574,912.00	0.40
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	33,574,912.40	33,574,912.40	0.00	33,574,912.00	0.40
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	16,084,773.10	16,084,773.10	0.00	16,084,773.00	0.10
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	30,089,312.72	30,294,395.42	-205,082.70	30,294,395.00	0.42
Total Other Financing Sources, Uses and Transfers	-14,004,539.62	-14,209,622.32	205,082.70	-14,209,622.00	-0.32
Net Change in Fund Balance	19,570,372.78	19,365,290.08	205,082.70	19,365,290.00	0.08
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	19,570,372.78	19,365,290.08	205,082.70	19,365,290.00	0.08

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	1,222,981.32	1,222,981.32	0.00	1,222,981.00	0.32	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	1,222,981.32	1,222,981.32	0.00	1,222,981.00	0.32	
Expenditures-Not including Transfers Out	33,965,482.34	37,855,256.22	-3,889,773.88	29,490,762.00	8,364,494.22	Classification difference between the audit and the AFR in Function 5100
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	33,965,482.34	37,855,256.22	-3,889,773.88	29,490,762.00	8,364,494.22	
Excess (Deficiency) of Revenues Over Expenditures	-32,742,501.02	-36,632,274.90	3,889,773.88	-28,267,781.00	-8,364,493.90	
Other Financing Sources - Not Transfers In - Not 52XX	23,276,212.67	23,276,212.67	0.00	23,276,213.00	-0.33	
Other Financing Sources - Transfers In Only – 52XX Transfers	264,921.64	264,921.64	0.00	264,922.00	-0.36	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	8,364,495.00	-8,364,495.00	Classification difference between the audit and the AFR in Function 5100
Other Financing Uses - Transfers Out Only	16,113,849.07	16,113,849.07	0.00	16,113,849.00	0.07	
Total Other Financing Sources, Uses and Transfers	7,427,285.24	7,427,285.24	0.00	-937,209.00	8,364,494.24	
Net Change in Fund Balance	-25,315,215.78	-29,204,989.66	3,889,773.88	-29,204,990.00	0.34	
Beginning Fund Balance - July 1	0.00	0.00	0.00	119,975,819.00	-119,975,819.00	Difference is to be determined. This is the ending fund balance in the prior year audit.
Ending Balance - June 30	-25,315,215.78	-29,204,989.66	3,889,773.88	90,770,829.00	-119,975,818.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 400 - Debt Service Fund					
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00
Revenue State (3XXX)	9,248,709.14	9,248,709.14	0.00	9,248,709.00	0.14
Total Revenues	9,248,709.14	9,248,709.14	0.00	9,248,709.00	0.14
Expenditures - Not Including Transfers Out	43,238,446.08	43,238,446.08	0.00	43,238,446.00	0.08
Total Expenditures	43,238,446.08	43,238,446.08	0.00	43,238,446.00	0.08
Excess (Deficiency) of Revenues Over Expenditures	-33,989,736.94	-33,989,736.94	0.00	-33,989,737.00	0.06
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	33,989,736.94	33,989,736.94	0.00	33,989,737.00	-0.06
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	33,989,736.94	33,989,736.94	0.00	33,989,737.00	-0.06
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 410 - Debt Service Fund - SFCC					
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	919,869,313.18	1,049,006,489.88	-129,137,176.70	1,052,056,027.00	-3,049,537.12	Differences explained above
Total Expenditures - Governmental Funds	910,856,042.03	1,054,886,491.65	-144,030,449.62	1,049,571,535.00	5,314,956.65	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	9,013,271.15	-5,880,001.77	14,893,272.92	2,484,492.00	-8,364,493.77	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	22,968,877.55	20,106,636.59	2,862,240.96	11,742,142.00	8,364,494.59	
Net Change in Fund Balance - Governmental Funds	31,982,148.70	14,226,634.82	17,755,513.88	14,226,634.00	0.82	
Beginning Fund Balance - July 1 - Governmental Funds	105,097,012.70	105,097,012.70	0.00	225,072,832.00	-119,975,819.30	
Ending Fund Balance - June 30 - Governmental Funds	137,079,161.40	119,323,647.52	17,755,513.88	239,299,466.00	-119,975,818.48	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	12,183,447.70	12,183,447.70	0.00	12,103,704.00	79,743.70	(1) Classification difference; shown below in audit.
Total Operating Revenues	12,183,447.70	12,183,447.70	0.00	12,103,704.00	79,743.70	
Expenditures-Not including Transfers Out or On-behalf	43,508,031.94	44,801,339.97	-1,293,308.03	46,255,915.00	-1,454,575.03	(2) Fund 81 expenditures of \$1,962,217.92 not included by program, plus (3) other expenditures below of \$360,305, minus (4) on behalf expenditures, \$3,777,097.
Expenditures-On Behalf	0.00	3,777,096.51	-3,777,096.51	0.00	3,777,096.51	(4) This is included in expenditures above in the audit.
Expenditures - Depreciation Only (Fund 81)	1,962,217.92	1,962,217.92	0.00	1,962,218.00	-0.08	
Total Operating Expenses	45,470,249.86	50,540,654.40	-5,070,404.54	48,218,133.00	2,322,521.40	This difference is Fund 81 expenditures of \$1,962,217.92 plus other expenditures, below, of \$360,305.
Operating Income (Loss)	-33,286,802.16	-38,357,206.70	5,070,404.54	-36,114,429.00	-2,242,777.70	
Non-Operating Revenue - Interest Income Only (Local) - 1510	29,251.67	29,251.67	0.00	29,252.00	-0.33	
Revenue (State) – 3XXX	543,687.11	543,687.11	0.00	543,687.00	0.11	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,777,096.51	-3,777,096.51	3,777,097.00	-0.49	
Donated Commodities – 4550	3,503,649.15	2,165,633.00	1,338,016.15	2,165,633.00	0.00	
Revenue (Federal) - 4XXX, not 4550	28,477,640.07	28,492,589.00	-14,948.93	28,492,589.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	2,995,273.00	-2,995,273.00	(1) \$79,744 shown above in local revenue per audit, plus (5) District Support of \$2,915,529 shown below as transfers in, in the AFR.
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	360,305.00	-360,305.00	(3) This is included in expenditures above in the AFR.
Revenue Fund 81 (All)	-204,028.69	-204,028.69	0.00	0.00	-204,028.69	(6) This shown as negative income in Fund 81 in the AFR.
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	32,350,199.31	34,804,228.60	-2,454,029.29	37,643,226.00	-2,838,997.40	
Other Financing Sources - Transfers In Only – 52XX Transfers	55,528.62	2,915,528.62	-2,860,000.00	0.00	2,915,528.62	(5) Shown above as District Support in Revenue Other per audit.
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	55,528.62	2,915,528.62	-2,860,000.00	0.00	2,915,528.62	
Change in Net Assets	-881,074.23	-637,449.48	-243,624.75	1,528,797.00	-2,166,246.48	(2) Fund 81 expenditures of \$1,962,217.92 not included by program, plus Fund 81 negative income not included by program.
Beginning Net Assets - July 1	18,167,229.95	19,625,679.55	-1,458,449.60	19,625,680.00	-0.45	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	17,286,155.72	18,988,230.07	-1,702,074.35	21,154,477.00	-2,166,246.93	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	689,801.41	689,801.41	0.00	689,801.00	0.41	
Total Operating Revenues	689,801.41	689,801.41	0.00	689,801.00	0.41	
Expenditures-Not including Transfers Out	795,752.04	935,316.76	-139,564.72	935,317.00	-0.24	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	795,752.04	935,316.76	-139,564.72	935,317.00	-0.24	
Operating Income (Loss)	-105,950.63	-245,515.35	139,564.72	-245,516.00	0.65	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	139,564.72	-139,564.72	139,565.00	-0.28	
Revenue (Federal) - 4XXX, not 4550	95,676.00	95,676.00	0.00	95,676.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	95,676.00	235,240.72	-139,564.72	235,241.00	-0.28	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-10,274.63	-10,274.63	0.00	-10,275.00	0.37	
Beginning Net Assets - July 1	182,819.83	182,819.83	0.00	182,820.00	-0.17	
Ending Net Assets - June 30	172,545.20	172,545.20	0.00	172,545.00	0.20	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	577,053.85	577,053.85	0.00	577,054.00	-0.15	
Total Operating Revenues	577,053.85	577,053.85	0.00	577,054.00	-0.15	
Expenditures-Not including Transfers Out	618,168.86	618,168.86	0.00	618,168.00	0.86	
Total Operating Expenses	618,168.86	618,168.86	0.00	618,168.00	0.86	
Operating Income (Loss)	-41,115.01	-41,115.01	0.00	-41,114.00	-1.01	
Operating Revenue - Interest Income Only (Local) - 1510	3,133.37	3,133.37	0.00	3,133.00	0.37	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	16,128.00	-16,128.00	Classification difference between audit and AFR
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	3,133.37	3,133.37	0.00	19,261.00	-16,127.63	
Other Financing Sources - Transfers In Only - 52XX Transfers	21,128.06	21,128.06	0.00	0.00	21,128.06	Transfers in were netted against transfers out and reconcile to classification difference above.
Other Financing Uses - Transfers Out Only	5,000.00	5,000.00	0.00	0.00	5,000.00	Transfers in were netted against transfers out and reconcile to classification difference above.
Net Transfers In (Out)	16,128.06	16,128.06	0.00	0.00	16,128.06	
Net Income (Loss)	-21,853.58	-21,853.58	0.00	-21,853.00	-0.58	
Beginning Net Assets - July 1	224,949.18	224,949.18	0.00	224,949.00	0.18	
Ending Net Assets - June 30	203,095.60	203,095.60	0.00	203,096.00	-0.40	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	2,557,803.17	1,667,885.80	889,917.37	1,667,886.00	-0.20	This is the Tuition Pre-School Fund
Total Operating Revenues	0.00	0.00	0.00	1,667,886.00	-1,667,886.00	Program error: Columns B and C did not total properly.
Expenditures-Not including Transfers Out	2,729,219.47	1,897,467.37	831,752.10	1,897,467.00	0.37	
Total Operating Expenses	2,729,219.47	1,897,467.37	831,752.10	1,897,467.00	0.37	
Operating Income (Loss)	-2,729,219.47	-1,897,467.37	-831,752.10	-229,581.00	-1,667,886.37	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	13.11	-13.11	13.00	0.11	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	237,919.00	-237,919.00	Classification difference between audit and AFR.
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	13.11	-13.11	237,932.00	-237,918.89	
Other Financing Sources - Transfers In Only - 52XX Transfers	237,919.40	237,919.40	0.00	0.00	237,919.40	Classification difference between audit and AFR.
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	237,919.40	237,919.40	0.00	0.00	237,919.40	
Net Income (Loss)	-2,491,300.07	-1,659,534.86	-831,765.21	8,351.00	-1,667,885.86	
Beginning Net Assets - July 1	-1,014.77	-1,014.77	0.00	-1,015.00	0.23	
Ending Net Assets - June 30	-2,492,314.84	-1,660,549.63	-831,765.21	7,336.00	-1,667,885.63	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	13,450,302.96	13,450,302.96	0.00	15,038,445.00	-1,588,142.04	Differences are explained above.
Total Operating Expenses - Proprietary Funds	49,613,390.23	53,991,607.39	-4,378,217.16	51,669,085.00	2,322,522.39	
Operating Income (Loss) - Proprietary Funds	-36,163,087.27	-40,541,304.43	4,378,217.16	-36,630,640.00	-3,910,664.43	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	32,449,008.68	35,042,615.80	-2,593,607.12	38,135,660.00	-3,093,044.20	
Net Transfers In (Out) - Proprietary Funds	309,576.08	3,169,576.08	-2,860,000.00	0.00	3,169,576.08	
Net Income (Loss) - Proprietary Funds	-3,404,502.51	-2,329,112.55	-1,075,389.96	1,505,020.00	-3,834,132.55	
Net Assets, July 1, 2008 - Proprietary Funds	18,349,035.01	19,807,484.61	-1,458,449.60	20,032,434.00	-224,949.39	
Net Assets, June 30, 2009 - Proprietary Funds	14,944,532.50	17,478,372.06	-2,533,839.56	21,537,454.00	-4,059,081.94	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	111,945.29	111,945.29	0.00	22,330.00	89,615.29	This is "Other Agency Fund." See page 57 of the audit report. Difference is unreconciled.
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	111,945.29	111,945.29	0.00	22,330.00	89,615.29	
Deductions	202,061.60	202,561.60	-500.00	7,680.00	194,881.60	Difference is unreconciled.
Total Deductions	202,061.60	202,561.60	-500.00	7,680.00	194,881.60	
Change in Net Assets	-90,116.31	-90,616.31	500.00	14,650.00	-105,266.31	
Beginning Net Assets - July 1	0.00	0.00	0.00	528,104.00	-528,104.00	Difference is unreconciled.
Ending Net Assets - June 30	-90,116.31	-90,616.31	500.00	542,754.00	-633,370.31	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	1,039,429.48	1,039,429.48	0.00	0.00	1,039,429.48	This is the Jefferson County Public Education Foundation and is not included in the audit report because it was considered a component unit rather than a separate fund of JCPS.
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	1,039,429.48	1,039,429.48	0.00	0.00	1,039,429.48	
Deductions	802,646.83	456,004.91	346,641.92	0.00	456,004.91	
Total Deductions	802,646.83	456,004.91	346,641.92	0.00	456,004.91	
Change in Net Assets	236,782.65	583,424.57	-346,641.92	0.00	583,424.57	
Beginning Net Assets - July 1	810,802.08	810,802.08	0.00	0.00	810,802.08	
Ending Net Assets - June 30	1,047,584.73	1,394,226.65	-346,641.92	0.00	1,394,226.65	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	1,151,374.77	1,151,374.77	0.00	22,330.00	1,129,044.77	Differences are explained above.
Total Deductions - Fiduciary Funds	1,004,708.43	658,566.51	346,141.92	7,680.00	650,886.51	
Change in Net Assets - Fiduciary funds	146,666.34	492,808.26	-346,141.92	14,650.00	478,158.26	
Beginning Net Assets July 1 - Fiduciary Funds	810,802.08	810,802.08	0.00	528,104.00	282,698.08	
Ending Net Assets - June 30 - Fiduciary Funds	957,468.42	1,303,610.34	-346,141.92	542,754.00	760,856.34	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	3,777,096.51	-3,777,096.51	0.00	3,777,096.51	The audit does not show on behalf revenues separately.
Fund 51 - On-Behalf Expenditures	0.00	3,777,096.51	-3,777,096.51	3,777,097.00	-0.49	See audit report, page 20.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	38,847,618.28	38,847,618.28	0.00	38,847,618.00	0.28	See audit report, page 33, note E
Depreciation Expense - Fund 81	1,962,217.92	1,962,217.92	0.00	1,962,218.00	-0.08	See audit report, page 33, note E

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	137,444,541.30	-137,444,541.30	134,923,819.86	2,520,721.44	Difference is to be determined
On-Behalf Payments (Audit)	0.00	0.00	0.00	3,916,675.00	-3,916,675.00	General Fund on behalf payments are not stated separately. See audit report, page 28, note B - \$137,444,541.
On-Behalf Payments (Audit - KDE Web)	0.00	-137,444,541.30	137,444,541.30	-131,007,144.86	-6,437,396.44	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-563,602.28	-563,602.28	0.00	0.00	-563,602.28	Not evaluated at this time
Deductions	38,847,618.28	38,847,618.28	0.00	0.00	38,847,618.28	
Change Total assets	-39,411,220.56	-39,411,220.56	0.00	0.00	-39,411,220.56	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-39,411,220.56	-39,411,220.56	0.00	0.00	-39,411,220.56	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	-204,028.69	-204,028.69	0.00	0.00	-204,028.69	Not evaluated at this time
Deductions	1,962,217.92	1,962,217.92	0.00	0.00	1,962,217.92	
Change Total assets	-2,166,246.61	-2,166,246.61	0.00	0.00	-2,166,246.61	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-2,166,246.61	-2,166,246.61	0.00	0.00	-2,166,246.61	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-767,630.97	-767,630.97	0.00	0.00	-767,630.97	Not evaluated at this time
Total Deductions - Fixed Assets	40,809,836.20	40,809,836.20	0.00	0.00	40,809,836.20	
Change in Total Fixed Assets	-41,577,467.17	-41,577,467.17	0.00	0.00	-41,577,467.17	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-41,577,467.17	-41,577,467.17	0.00	0.00	-41,577,467.17	